

QUIZ BY COUNSEL OCCUPIES A WEEK

Cross-Examination of Accountant on Valuation of Electric-

**TO CONTINUE TESTIMONY
AT FUTURE MEETINGS**

**Attorneys for Corporation, Before
Utilities Commission, Question the
Accuracy of Witness' Findings.**

An idea of the task the public utilities commission has before it in establishing valuations for public service corporations operating in the District was furnished last week by the cross-examination of Andrew Sangster, the commission's chief accountant, in the Potomac Electric Power Company hearings.

Attorneys for the company ham-

mered away at Mr. Sangster all week and have not yet finished with the witness. But before he is recalled it is planned to cross-examine Charles L.

Pillsbury, who made a physical examination of the company's property. Mr. Pillsbury may occupy the stand for a week or more. After the commission's witnesses have been heard, the company, it is understood, will introduce direct evidence to show the value of its property. If the proceedings continue to the end under the open hearing plan and at the present rate of progress there is every probability, it is believed, that they will not terminate for months.

The cross-examination of Mr. Sangster was of a minute character. It showed the purpose of the company to inquire strictly into every rating of the expert and it developed serious differences of opinion between the company and Mr. Sangster in regard to the conclusions reached in his report. The differences of opinion were made the basis of motions to exclude the report, which were overruled in every instance. Exceptions to the rulings invariably were noted, thus establishing a basis for appeal.

It is to be noted that the company, if the company should be dissatisfied

Attorneys for the company made no effort to conceal the fact that they believed they had made telling points against the Sangster report. From the outset their contention has been that

Alleged Admission by Witness.

Among the developments of the cross-examination which the company's representatives apparently considered important was the statement by Mr. Sangster that his accounting methods were not the same as those used by the company. He knew, he said, that he was employed in an investigation of similar character.

During the examination, the company's attorneys urged several motions to have the report excluded, the com-

pany's attorneys claimed that Mr. Sangster's testimony showed that the report was not an accurate statement, but merely an exaggerated statement.

eliminations made by the company's accountants on the basis of that approximate representation. The company's accountants, however, were unable to identify certain excluded items, and he testified that he was unable to determine the amount of operating expenses, and that many payments charged to operating expenses were not attributable to capital; that he had made eliminations for depreciation, which involved the use of a depreciation schedule, and that he had not qualified as an expert to testify in regard to values; that he had reported the amounts for financing, brokerage, going value, goodwill, promotion charges and other features.

Eliminations made in the Sangster account, which, the company's lawyers claim, should not be taken into account, claim account involve thousands of dollars and he testified that he would refer to the stand he will be questioned for and concerning a group of eliminations for

During the examination last week he was unable to give the reasons for these eliminations, saying that to do

so would require going back over the entire accounting investigation. Later the witness said he found it would be possible to assemble the data explaining the eliminations in a comparatively short time, and he will be recalled to the stand for the purpose of explaining this feature of his report.

CHANCE FOR 1,000,000 BOYS.

Effort to Be Made to Give That Number Military Training.

NEW YORK, September 23.—An effort will be made to enroll 1,000,000 boys in the United States in the military training movement by next spring, it was announced here tonight. A national committee in being formed to have charge of the work. Among those who have accepted membership on the committee are Maj. Gen. Leonard Wood, in command of the Department of the East, and Rear Admiral N. R. Usher, in command of the United States navy. The announcement came with the close today of the military training camp for boys at Fort Hamilton, or-

ganized early in the summer and attended by more than 1,000 New York city boys at an expense of only 20 cents a day each.

According to Maj. James A. Moss, U. S. A., author of the military manuals used at Plattsburg, N. Y., it is

planned during the winter to give the boys opportunity for weekly and bi-weekly drills under United States army men at places convenient to their homes. An effort will be made to enroll 50,000 boys in New York city alone, and to extend the movement to other cities as fast as practical. In addition to the military training, industrial training in various trades and professions will be given to the boys.

NORWALK, Conn., September 23.—Jeremiah Donovan of this city was nominated for representative in Congress by the fourth congressional district democratic convention here today. He represented the district in Congress for the term beginning in 1912.

To Start Aviation School.
NEW YORK, September 23.—W. Earl Dodge, wealthy sportsman, has decided to establish at Jacksonville, Fla., this winter, a camp for free training of college men in aviation for national defense, it was announced today. He has asked the Aero Club of America to select sixteen college men under twenty-five years of age to be trained beginning November 1. His camp will

Seventeen Reported Executed.
AMSTERDAM, via London, September 23, 10:30 p.m.—Press dispatches from Maastricht, Holland, today say that seventeen persons have already been executed as a result of recent trials at Hasselt, Belgium, on the charge of espionage. In all, twenty-two persons were condemned to death, among them four priests, three women and two young girls.